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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
LEHMAN BROTHERS HOLDINGS INC., et al.,)	Case No. 08-13555 (JMP)
)	
Debtors.)	Jointly Administered
)	

**SECOND AMENDED VERIFIED STATEMENT OF ORRICK,
HERRINGTON & SUTCLIFFE LLP PURSUANT TO FED. R. BANKR. P. 2019**

Orrick, Herrington & Sutcliffe LLP ("Orrick") hereby submits this second amended verified statement ("Second Amended Verified Statement") pursuant to Fed. R. Bankr. P. 2019(a), and states as follows:

1. Orrick appears in these cases on behalf of the entities listed below (the "Entities"):

- a. Benetton Group S.p.A.
Villa Minelli
31050 Ponzano, Treviso
Italy

- b. Benetton International S.A.
1, Place de'Armes
L-1136 Luxembourg
- c. California Independent Systems Operator Corp.
151 Blue Ravine Road
Folsom, California 95630
- d. European Aeronautic Defence and Space Company EADS N.V.
Le Carré
Beechavenue 130-132
1119 PR Schiphol Rijk
The Netherlands
- e. Iccrea Banca S.p.A. – Istituto Centrale del Credito Cooperativo
Via Lucrezia Romana, 41/47
00178 Rome
Italy
- f. New York City Municipal Water Finance Authority
75 Park Place
New York, NY 10007
- g. Philippine Airlines, Inc.
Legal Affairs Department
VP-Legal Affairs & Corporate Compliance Officer
9th Floor, PAL Center
Legaspi Street, Lagaspi Village
Makati City 1229 Philippines
- h. Rizal Commercial Banking Corporation
RCBC Head Office, Yuchengco Tower I
RCBC Plaza
6819 Ayala Avenue
Makati City Philippines
- i. Telecom Italia Capital S.A. and Telecom Italia Finance S.A.
12, Rue Eugene Ruppert
L-2453 Luxembourg
- j. Utah Associated Municipal Power Systems
2825 East Cottonwood Parkway
Salt Lake City, Utah 84121

- k. The Bank of Nova Scotia
Global Wholesale Services
Loan Administration and Agency Services
720 King Street West, 2nd Floor
Toronto, Ontario, Canada M5V 2T3
- l. Golden State Tobacco Securitization Corporation
c/o California Department of Finance
915 L Street, 9th Floor
Sacramento, California 95814
- m. County of Sacramento, California
c/o Chris Marx
County Executive Office
700 H Street, Room 7650
Sacramento, California 95814
- n. City of Redding, California
c/o Stephen W. Strong
Finance Director
City of Redding
777 Cypress Avenue
Redding, CA 96049

2. Each of these Entities hold claims against and/or interests in the Debtors arising out of applicable agreements, law or equity, pursuant to each of their relationships with the Debtors.

3. Each of these Entities has separately requested that Orrick represent them in connection with the Debtors' chapter 11 cases.

4. Orrick reserves the right to revise, supplement or amend this Second Amended Verified Statement at any time in the future.

5. Orrick makes this Second Amended Verified Statement solely for disclosure purposes pursuant to Rule 2019, and nothing herein is, or should be construed as, an admission, acknowledgement, or waiver by the Entities.

6. The undersigned hereby verifies under oath that this Second Amended Verified Statement is true and accurate, to the best of the undersigned's knowledge, information and belief.

Dated: January 6, 2009
New York, New York

ORRICK, HERRINGTON & SUTCLIFFE LLP

By: /s/ Courtney M. Rogers
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—and—

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